

**TANZA WATER DISTRICT
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2018**

ASSETS

Current Assets

Cash and Cash Equivalents	P	91,732,393.84
Cash on Hand	P	536,705.49
Cash-Collecting Officers	P	523,193.49
Petty Cash	P	13,512.00
Cash in Bank-Local Currency	P	84,212,191.01
Cash in Bank-Local Currency, Current Account	P	83,440,520.27
Cash in Bank-Local Currency, Savings Account	P	771,670.74
Cash Equivalents	P	6,983,497.34
Time Deposits-Local Currency	P	6,983,497.34
Receivables	P	5,161,026.21
Loans and Receivable Accounts	P	3,200,601.45
Accounts Receivable	P	3,276,199.49
<i>Allowance for Impairment-Accounts Receivable</i>	-P	75,598.04
Net Value-Accounts Receivable	P	3,200,601.45
Other Receivables		1,960,424.76
Receivables-Disallowances/Charges		1,722,781.59
Other Receivables		237,643.17
<i>Allowance for Impairment-Other Receivables</i>		-
Net Value-Other Receivables		237,643.17
Inventories	P	8,482,649.15
Inventory Held for Sale	P	114,954.68
Merchandise Inventory	P	114,954.68
<i>Allowance for Impairment-Merchandise Inventory</i>		
Net Value-Merchandise Inventory		114,954.68
Inventory Held for Consumption	P	8,367,694.47
Office Supplies Inventory	P	645,551.35
<i>Allowance for Impairment-Office Supplies Inventory</i>	P	-
Net Value-Office Supplies Inventory		645,551.35
Accountable Forms, Plates and Stickers Inventory	P	262,364.00
<i>Allowance for Impairment-Accountable Forms, Plates and Stickers</i>	P	-
Net Value-Accountable Forms, Plates and Stickers Inventory		262,364.00
Construction Materials Inventory	P	7,459,779.12
<i>Allowance for Impairment-Construction Materials Inventory</i>	P	-
Net Value-Construction Materials Inventory		7,459,779.12
Other Current Assets		3,380,277.42
Prepayments	P	33,631.69
Prepaid Insurance	P	33,631.69
Deposits	P	2,656,965.74
Deposit on Letters of Credit		
Guaranty Deposits	P	2,656,965.74
Other Assets		689,679.99
Deferred Charges/Losses	P	689,679.99
Total Current Assets	P	108,756,346.62

Non-Current Assets

Property, Plant and Equipment	₱ 54,456,375.97
Land	₱ 5,991,000.00
Land	₱ 5,991,000.00
Accumulated Impairment Losses-Land	₱ -
Net Value-Land	₱ 5,991,000.00
Land Improvements	₱ 1,487,481.52
Other Land Improvements	₱ 4,057,605.61
Accumulated Depreciation-Other Land Improvements	-₱ 2,570,124.09
Accumulated Impairment Losses-Other Land Improvements	₱ -
Net Value-Other Land Improvements	₱ 1,487,481.52
Infrastructure Assets	₱ 28,690,482.43
Water Supply Systems	₱ 64,678,401.53
Accumulated Depreciation-Water Supply Systems	-₱ 35,987,919.10
Accumulated Impairment Losses-Water Supply Systems	₱ -
Net Value-Water Supply Systems	₱ 28,690,482.43
Buildings and Other Structures	₱ 8,016,469.09
Buildings	₱ 11,039,901.84
Accumulated Depreciation-Buildings	-₱ 3,640,676.40
Accumulated Impairment Losses-Buildings	₱ -
Net Value-Buildings	₱ 7,399,225.44
Other Structures	₱ 1,714,247.07
Accumulated Depreciation-Other Structures	-₱ 1,097,003.42
Accumulated Impairment Losses-Other Structures	₱ -
Net Value-Other Structures	₱ 617,243.65
Machinery and Equipment	₱ 8,114,609.64
Office Equipment	₱ 946,054.40
Accumulated Depreciation-Office Equipment	-₱ 567,238.68
Accumulated Impairment Losses-Office Equipment	₱ -
Net Value-Office Equipment	₱ 378,815.72
Information and Communication Technology Equipment	₱ 2,759,759.00
Accumulated Depreciation-Information and Communication	-₱ 1,888,498.19
Accumulated Impairment Losses-Information and Communication	₱ -
Net Value-Information and Communication Technology Equipment	₱ 871,260.81
Communication Equipment	₱ 39,000.00
Accumulated Depreciation-Communication Equipment	-₱ 35,100.00
Accumulated Impairment Losses-Communication Equipment	₱ -
Net Value-Communication Equipment	₱ 3,900.00
Sports Equipment	₱ 69,110.00
Accumulated Depreciation-Sports Equipment	-₱ 1,554.96
Accumulated Impairment Losses-Sports Equipment	₱ -
Net Value-Sports Equipment	₱ 67,555.04
Technical and Scientific Equipment	₱ 2,594,767.25
Accumulated Depreciation-Technical and Scientific Equipment	-₱ 868,846.42
Accumulated Impairment Losses-Technical and Scientific Equipment	₱ -
Net Value-Technical and Scientific Equipment	₱ 1,725,920.83
Other Machinery and Equipment	₱ 6,596,914.86
Accumulated Depreciation-Other Machinery and Equipment	-₱ 1,529,757.62
Accumulated Impairment Losses-Other Machinery and Equipment	₱ -
Net Value-Other Machinery and Equipment	₱ 5,067,157.24
Transportation Equipment	₱ 2,092,825.13
Motor Vehicles	₱ 5,846,090.00
Accumulated Depreciation-Motor Vehicles	-₱ 3,753,264.87
Accumulated Impairment Losses-Motor Vehicles	₱ -
Net Value-Motor Vehicles	₱ 2,092,825.13

Furniture, Fixtures and Books	₱ 63,508.16
Furniture and Fixtures	₱ 214,376.00
<i>Accumulated Depreciation-Furniture and Fixtures</i>	-₱ 150,867.84
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	₱ -
Net Value-Furniture and Fixtures	₱ 63,508.16
Other Non-Current Assets	₱ 1,599,572.56
Other Assets	₱ 1,599,572.56
Other Assets	₱ 1,599,572.56
<i>Accumulated Impairment Losses-Other Assets</i>	₱ -
Net Value-Other Assets	₱ 1,599,572.56
Total Non-Current Assets	₱ 56,055,948.53
Total Assets	₱ 164,812,295.15

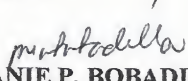
LIABILITIES

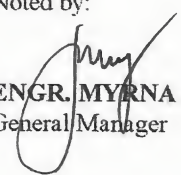
Current Liabilities

Financial Liabilities	₱ 2,813,351.03
Payables	₱ 2,813,351.03
Accounts Payable	₱ 2,775,089.46
Due to Officers and Employees	₱ 38,261.57
Inter-Agency Payables	₱ 832,926.07
Inter-Agency Payables	₱ 832,926.07
Due to BIR - VAT	₱ 164,979.50
Due to BIR - EWT	₱ 63,565.79
Due to BIR - Compensation	₱ 53,619.99
Due to GSIS	₱ 473,629.41
Due to Pag-IBIG	₱ 45,028.34
Due to PhilHealth	₱ 32,103.04
Trust Liabilities	₱ 1,095,949.10
Trust Liabilities	₱ 1,095,949.10
Guaranty/Security Deposits Payable	₱ 1,095,949.10
Deferred Credits/Unearned Income	₱ 148,810.46
Deferred Credits	₱ 148,810.46
Other Deferred Credits	₱ 148,810.46
Other Payables	₱ 133,472.17
Other Payables	₱ 133,472.17
Other Payables	₱ 133,472.17
Total Current Liabilities	₱ 5,024,508.83
Total Liabilities	₱ 5,024,508.83

EQUITY

Government Equity	<u>P -</u>
Government Equity	<u>P -</u>
Government Equity	
Contributed Capital	
Revaluation Surplus	<u>P -</u>
Retained Earnings/(Deficit)	<u>P 159,787,786.32</u>
Retained Earnings/(Deficit)	<u>P 159,787,786.32</u>
Retained Earnings/(Deficit)	<u>P 159,787,786.32</u>
Stockholders' Equity	<u>P -</u>
Cumulative Translation Adjustment	<u>P -</u>
Cumulative Changes in Fair Value	<u>P -</u>
Members' Equity	<u>P -</u>
Total Equity	<u>P 159,787,786.32</u>
Total Liabilities and Equity	<u><u>P 164,812,295.15</u></u>

Prepared by: /

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Noted by:

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